



COVERAGE INSTRUCTIONS AND DEFINITIONS OF E-COMMERCE SALES,  
AUXILIARY ESTABLISHMENTS, LEASED DEPARTMENTS AND CONCESSIONS

I. Coverage Instructions

This report covers all retail establishments, leased departments and concessions in the United States operated by the company identified in the label and its subsidiaries. Exclude any operating units which submit separate Current Retail Trade reports to the U.S. Census Bureau.

II. E-Commerce Sales are sales of goods and services where an order is placed by the buyer or price and terms of the sale are negotiated over an Internet, extranet, EDI network, electronic mail, or other online system. Payment may or may not be made online.

III. Auxiliary establishments are facilities primarily engaged in furnishing supporting services (such as warehouses, garages, and central administrative offices) to your retail establishments.

IV. Leased Departments and Concessions are separate businesses that lease space on the premises of another business.

SPECIFIC INSTRUCTIONS FOR COMPLETING ITEMS 4, 5 AND 6

► Item 4 – Sales and Report Period

INCLUDE

- Cash and credit sales of merchandise whether or not payment was received
- Leased departments and concessions operated in other establishments
- E-commerce sales if not submitted on a separate monthly retail report
- Wholesale sales made by retail establishments covered by this report
- Receipts from layaway purchases
- Receipts from the rental or leasing of vehicles, equipment, instruments, tools, etc.
- Receipts from deliveries
- Receipts from installations, maintenance, repairs, alterations, storage, and other such services
- Value of trade-ins taken as part payment for other merchandise
- Excise taxes (such as those on gasoline, liquor, and tobacco) which are levied on the manufacturer or wholesaler and included in the cost of goods purchased by this firm

EXCLUDE

- Sales taxes collected from customers and paid directly to a local, State, or Federal tax agency
- Leased departments and concessions operated by other firms in your retail establishments
- Carrying or other finance charges
- Commissions from vending machine operators
- Nonoperating receipts (such as interest income, income from investments, and receipts from the rental or sale of real estate)
- Commissions from sales of government lottery tickets
- Sales from auxiliary establishments

DEDUCT

- Refunds and allowances for returned goods
- The actual value of rebates and discounts granted to the purchaser, even if granted as an increase in trade-in allowance

Automotive Dealers

INCLUDE

- In e-commerce the sales of cars where a binding sales price is established online through the dealer's or a third party's web site
- Charges for dealer preparation, warranty charges, and delivery costs

Automotive Dealers – Continued

INCLUDE

- Combined sales for all new and used car locations and service facilities within the immediate vicinity of the new car showroom when such locations are considered integral parts of the "new car" business and separate books are not maintained for their operations

EXCLUDE receipts from customers for tag and title fees, licenses, etc., forwarded to State or local licensing agencies.

► Item 5 – Merchandise Inventories (End of Month)

INCLUDE

- Merchandise if title has passed to you, including merchandise in transit in the United States
- Merchandise under contract for sale
- Merchandise owned by this firm but held by others for sale on consignment
- Merchandise in auxiliary establishments
- Merchandise of leased departments and concessions which you operate or own but are located in other establishments

EXCLUDE

- Fixtures, equipment, and supplies not held for sale
- Merchandise owned by others such as those held on consignment
- Merchandise held outside the United States
- Merchandise of leased departments and concessions operated by other firms in your retail establishments

► Item 6 – Number of Retail Establishments

INCLUDE

- Total number of retail establishments, leased departments, and concessions covered by this report
- Leased departments and concessions operated by this firm in other establishments

EXCLUDE

- Auxiliary establishments
- Leased departments and concessions operated by other firms in your retail establishments

REMARKS – If more space is required, continue on a separate sheet.

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Finance and Administration; Attn: Paperwork Reduction Project; U.S. Census Bureau; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner on the front of this form.